

## Not 'all' exempt from state taxes

by Master Sgt. Stephen Barrett, USA  
American Forces Press Service

WASHINGTON — Although many service members in Bosnia and the Persian Gulf received new and increased federal tax benefits last spring, not all states are following suit.

Tax preparation is a major issue for deployed service members paying taxes to Alabama, California, Hawaii, Mississippi, New Jersey, Oregon, Pennsylvania and Wisconsin. Unless state legislatures adopt the federal changes before the end of the year, these service members face taxes on income exempt from federal income tax.

The major issue in the eight states is the tax exclusion, according to Air Force Lt. Col. David Pronchick, the armed forces tax counsel. Although most income earned in the qualified hazardous duty area is tax-free at the federal level, the eight states have yet to declare the income tax-free for state purposes.

"There are certain cases where people deployed have no withholding taken from their monthly paycheck to cover state taxes," said Pronchick. "They either have to hope their states change the laws or get to a finance office to increase their state tax withholding." If necessary, he said, service members can change their state tax withholding by specifying a certain percentage dollar amount increase to avoid possible penalties and interest.

Last March, President Clinton approved changes giving service members in Bosnia, Croatia and Macedonia federal tax benefits "as if they were in a combat zone." These benefits include tax-free income for all enlisted and warrant officers, and extension of the federal income tax filing deadline.

The law also increased officers' monthly tax exemption from \$500 to about \$4,200. This change not only applies to officers serving in Operation Joint Endeavor, but also to those in the Persian Gulf combat zone.



Photo by Staff Sgt Louis Briscese, 1st Combat Camera Squadron deployed

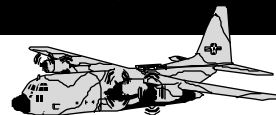
### Tops in Blue

Members of the 4100th Group (P) bolt together light stands before they're hoisted to the ceiling for the Air Force's Tops and Blue show at Tuzla Air Base Tuesday. See more Tops in Blue on Page 4.

Once Clinton signed the law, Pronchick began writing to state tax officials about changing their tax laws. "Most came back rather quickly — some with legislation better than the federal government's," he said. Pronchick said Virginia, for example, excludes all officer income earned in hazardous duty zones — a step beyond the \$4,200 per month federal exemption.

The tax exclusion is not the only issue. Of the eight states, seven are not waiving interest

### Task Force Eagle Scoreboard



Scheduled:	3,848
Total Flown:	3,244
PAX:	27,241
Cargo (Short Tons):	24,627
Vehicles:	1,298
Patients Medevaced:	629

# As operations tempo eases back, command stands poised, focused

AVIANO AIR BASE, Italy (AFNS) — The U.S. Air Forces in Europe has faced a staggering operations tempo over the past three years, but its commander said that is under control now and he keeps a wary eye toward the future and the command's readiness.



**Gen. Michael E. Ryan**

"The operational tempo right now is in good shape. What we have to make sure of, is that we're ready to pick it back up very quickly or be ready in case something were to happen in Bosnia or any place else in Europe," said Gen. Michael E. Ryan, commander of USAFE and Allied Air Forces Central Europe.

The command has successfully lowered the operations tempo over the past few

months, allowing its wings to get the training they need. That training will be vital to USAFE's success as it meets the next challenge, which could be "just about any contingency," Ryan said.

"We'll be called on and USAFE will have to be the first fire truck on the scene. We have to keep our readiness up and work hard on our training, so when we're called we'll make it out (and get the job done)."

Another element of readiness is quality of life — a top priority in USAFE, he said.

"We are working hard on the quality of life business," Ryan said. "I think most of the population of USAFE can see we're getting a lot of construction money. We have been working very hard on programs both north and south of the Alps to bring (bases) up to a quality of life level we should see."

A third integral part of USAFE's mission readiness and success is accountability, Ryan said.

"Accountability has always been a 'watch word' in the Air Force. It's not a new word;

it's a neutral word. Accountability says, we, who are responsible for the lives and the care of our people and equipment, have to make sure the decisions we make are right.

"We check and re-check and make sure we are focused on both the mission and safety. Accountable is a good word. You're accountable when you do things well and you're accountable when you don't do them well. You're always accountable," the general said.

After the bombing in Saudi Arabia, accountability and other measures of awareness became a top issue for commanders throughout the Air Force and USAFE.

"We've asked all commanders to make sure they're taking every precaution they can with respect to terrorist and counter-activity in both the intelligence side and, of course, the protection side," Ryan said. "I've asked them all to come back to me and tell me the things we need to do and the things they need funded, and we're working those issues right now."

## Readiness key to 4100th's force protection

by Colonel Paul "Badger" Cooper  
4100th Group (P) Commander

I want to thank everyone for the hard work the last several weeks; filling sand bags, erecting Hesco Bastions and attending Combat Readiness Training classes. No matter what base you are from or what job you do, it has been gratifying to see the teamwork displayed. We've all pitched in together to enhance our defenses.

In September, we will probably see the highest threats to our base since our forces

first arrived. The uncertainty and high tension levels surrounding the September 14th Bosnian elections, means that we'll have to be more prepared than ever.

Our classroom training focuses more on self aid and buddy care, weapons training, gas mask usage, shelter management, unexploded ordnance identification, and sector sweep team searches. Force protection level changes may occur with more frequency.

An attack and mass casualty exercise will be held September 8 to give everyone the

best chance to prepare and practice for an uncertainty.

Even though there have been no incidents, we must insure that we never become complacent. If you are directed to put on your flak vest, there is a reason for it. If the attack siren sounds, seek shelter immediately.

Your safety is our most important concern. To answer all of your questions, the Office of Special Investigation provides weekly updates every Monday night at 8 p.m. in the Tower conference room.



**THE Tuzla Times**

Published for the men and women of the 4100th Group (P)

"The Wings of Task Force Eagle"

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*4100th Group (P) Postal Flight*

**Hometown:** Orrum, N.C.

**Age:** 20

**Specialty:** Mail Processing Specialist

**Home Unit:** Det. 1 United States Air Forces in Europe Air Postal Squadron, Rhein-Main Air Base, Germany

**Time in service:** 2 years

**Time at Tuzla:** 60 days

**Hobbies:** Basketball, baseball and football

**Deployed mission:** I make sure the mail is processed and delivered to everyone assigned to the 4100th Group (P).

**Where do you see yourself in 10 years?** I see myself as a technical sergeant in the Air Force stationed a little closer to home.

**What do you like most about Tuzla?** I enjoy seeing the other people do their jobs around the base.

**What do you like the least?** Having to wear all the gear and not being able to go off base.



Image by Senior Airman Phillip Ulmer

(Left to right) Tech. Sgt. Jeffrey Staudinger, Senior Airman Raymond Lahti and Airman Amanda Rumsey, all assigned to the 4100th Group (P) Postal Flight, pull packages from a pallet of mail just minutes after the C-130 delivering it landed Tuesday.

## Delivering daily doses of mail

by Tech. Sgt. Jeffrey "Cliff" Staudinger  
*Postal Correspondent*

Tuzla's Post Office is the busiest American postal facility in the country. Everyone's mail going to or from Bosnia travels through our facility. We handle more than 25,000 pounds of incoming mail each day, and more

than 17,000 pounds of outgoing mail.

There are eight very dedicated Air Force people assigned to the postal unit here who work hand-in-hand with about 40 dedicated Army members. Working together, we ensure everyone gets their mail as soon as possible. Usually, we get this done within an hour of the aircraft delivering the mail lands.

### STATE TAXES

Continued from Page 1  
payments on late taxes. New Jersey is not waiving its late filing penalty; nor is it granting extensions beyond the normal two months given for those assigned overseas.

Pronchick said some of those states have tax legislation proposed that would incorporate the federal changes. He said California's relief bill is proceeding through committee, and relief appears likely.

However, he added bills must wait in some states because legislatures recess in August. Still, Pronchick expects to see other changes as the year progresses.

The tax benefits differ for each state. Alabama — one of the eight — grants filing extensions and waivers for penalties but only excludes military income earned in the Persian Gulf region.

The state needs a law change to include

qualified hazardous duty areas such as Bosnia.

Some states don't require military personnel to file tax returns. Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming do not tax military income.

Montana, Missouri, Vermont and West Virginia exempt military income, but require service members to file annually. Service members from Connecticut, Idaho, New York and Ohio must also file annually, but their income is tax-free provided they meet nonresidency requirements.

Pronchick said the tax counsel will provide updates as they become available. He added service members should get with their unit tax or legal assistance officers if they have questions about state tax requirements.

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*Photos by Staff Sgt.  
Louis Briscese, 1st  
Combat Camera  
Squadron deployed*

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# *Tops in Blue*

Tops in Blue performed before hundreds of airmen and soldiers at Tuzla's 21 Club Tuesday night.

The 24 member troupe sang and danced through the night, bringing smiles across the faces of everyone in the audience.

The theme for the night was "LOVE." The group used the universal language of music to convey this with Mozart's symphonic splendor, Sinatra's smoothness

of swing, the Temptation's rhythm in motion, Lee Greenwood's patriotic passion for his country and Whitney Houston's rendition of the Greatest Love of All.

Tops in Blue is an all active duty U.S. Air Force Special unit made up of amateur performers selected for their entertainment abilities. Each year, thousands of airmen compete in base talent contests for the privilege of becoming a Tops in Blue.



Senior Airman Joshua E. Lemmens, vocalist, opens the show as a conductor in a grand fashion.



The Tops in Blue performed theme songs of love during their concert at Tuzla Air Base Tuesday.



The troupe huddles before setting up for the performance.